



## DEPARTMENT OF AUDITS AND ACCOUNTS

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**Greg S. Griffin**  
STATE AUDITOR  
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February 6, 2019

The Honorable Shaw Blackmon  
State Representative  
State Capitol, Room 401-K  
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification  
House Bill (LC 43 1185)

Dear Representative Blackmon:

This bill would amend provisions relating to the employment of beneficiaries under the Teachers Retirement System of Georgia. Specifically, this bill would allow retired members who are 'restored to service' as defined in the legislation to elect from the following options:

1. They may elect to cease their retirement benefits and once again become a contributing member of the System. This would enable such persons to earn additional creditable service; or
2. They may elect to continue receiving their retirement allowance and any postretirement benefit adjustments they are eligible to receive. Such members would not receive any additional creditable service.

If this legislation is enacted, an employer would be required to notify the board of trustees that a retired member has been 'restored to service.' Such notification must be made within 30 days of employment. Additionally, employers would be required to pay the required employee and employer contributions attributable to the salaries of retired members who are 'restored to service' and elect to continue receiving their retirement allowances. In the event the employer does not make the required contributions, any unpaid amounts shall be deducted from any funds payable to such employer by the state and shall be paid to the retirement system.

This is to certify that this bill is a fiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,

A handwritten signature in blue ink that reads "Greg S. Griffin". The signature is stylized with a cursive script.

Greg S. Griffin  
State Auditor

GSG/cs